

**STATE BOARD OF EQUALIZATION**  
**BEFORE THE ADMINISTRATIVE JUDGE**

IN RE:        Clarksville Investors Trust                                )  
               Map 021-00-0, Parcel 279.00                            )        Davidson County  
               Greenbelt    )  
               Tax Year 2005    )

**INITIAL DECISION AND ORDER**

**Statement of the Case**

The subject property is presently valued as follows:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$85,600	\$183,700	\$284,300	\$67,325

An Appeal has been filed on behalf of the property owner with the State Board of Equalization on July 28, 2006.

This matter was reviewed by the undersigned administrative law judge pursuant to Tennessee Code Annotated (T.C.A.) §§ 67-5-1412, 67-5-1501 and 67-5-1505. This hearing was conducted on October 11, 2006, at the Division of Property Assessment's central office in Davidson County; present at the hearing were Mr. Jeff Richfield, the taxpayer who represented himself and Mr. Jim Clary, Division of Assessments for the Metro. Property Assessor.

**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

Subject property consists of a family residence located at 6445 Old Clarksville Pike, in Joelton, Tennessee.

The taxpayer, Mr. Richfield, contends that the property is worth \$89,000.00 based on the previous year's assessments. This is a 13.3 acre tract of land that had, in previous years, enjoyed a Greenbelt classification; however in 2005 Mr. Richfield transferred a portion of the land to Jennifer Johnson, thus the notice on Rollback taxes.

The assessor contends that the property should remain valued at the current assessed rate with no Greenbelt exemption. In support of this position; Mr. Clary submitted collective exhibit number one which shows that since 1994 the property had enjoyed the Greenbelt status. Mr. Richfield has made several property transfers over the years, including the present one that reduced the actual size of the tract below the statutory fifteen (15) acre requirement.<sup>1</sup>

The issue in this appeal is quite simple and clear, does the Greenbelt exemption apply or not? The statute is quite clear and unambiguous. Mr. Richfield's parcel in question is not composed of 15 acres under the same property owner. Mr. Richfield's

<sup>1</sup> T.C.A. § 67-5-1004(1)(A) & (B) . . . "it must consist of a single tract of at least fifteen (15) acres, . . . , or two (2) acres noncontiguous tracts within the same county, . . ."



transfers "for tax purposes"<sup>2</sup> have transferred him out of the previously enjoyed exempt status.

After having reviewed all the evidence in this case, the administrative judge finds that the subject property should remain valued at \$284,300 based upon the basic interpretation of the Greenbelt "The Agricultural, Forrest and Open Space Land Act of 1976".

Since the taxpayer is appealing from the determination of the Davidson County Board of Equalization, the burden of proof is on the taxpayer. See State Board of Equalization Rule 0600-1-.11(1) and *Big Fork Mining Company v. Tennessee Water Control Board*, 620 S.W. 2d 515 (Tenn. App. 1981).

With respect to the issue of whether the parcel should regain Greenbelt status, the administrative judge finds that Mr. Richfield simply introduced insufficient evidence to re-establish the classification of subject property as meeting the Greenbelt statute. While he stated that he believes that the parcel has at least 15 acres, he produced no proof.

Mr. Clary suggested that he have the property re-surveyed and submit the results to the County Board next year. Additionally, Mr. Richfield argues that while the property was conveyed to a different person, Juanita Jefferson, it is still part of the same original family trust, however; the legal documents<sup>3</sup> produced by the County do not corroborate that statement.

The taxpayer/appellant did not meet his burden in this case and the appeal is denied.

#### ORDER

It is therefore ORDERED that the following value and assessment be adopted for tax year 2005:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$85,600	\$183,700	\$284,300	\$67,325

It is FURTHER ORDERED that any applicable hearing costs be assessed pursuant to Tenn. Code Ann. § 67-5-1501(d) and State Board of Equalization Rule 0600-1-.17.

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal "**must be filed within thirty (30) days**

<sup>2</sup> The taxpayer/appellant's explanation.

<sup>3</sup> County's collective exhibit number 1 shows the progression of conveyances over the years to different individuals and entities, it is unclear what the taxpayers were trying to accomplish.



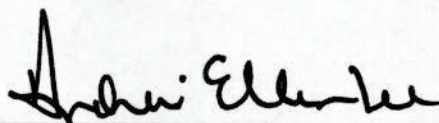
from the date the initial decision is sent.” Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal “**identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order**”; or

2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review; or

3. A party may petition for a stay of effectiveness of this decision and order pursuant to Tenn. Code Ann. § 4-5-316 within seven (7) days of the entry of the order.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 27<sup>th</sup> day of October, 2006.



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ANDREI ELLEN LEE  
ADMINISTRATIVE JUDGE  
TENNESSEE DEPARTMENT OF STATE  
ADMINISTRATIVE PROCEDURES DIVISION

c: Mr. Jeff Richfield  
Jo Ann North, Property Assessor Davidson County